

**Exhibit A**

TOTAL FEES FOR THIS MATTER \$19,950.00

EXPENSES

04/30/2013 Litigation Support Vendors - Bailey & Wyant (services through June 30, 2012) \$189.00

04/30/2013 Litigation Support Vendors - Bailey & Wyant (services through January 31, 2013) \$33.00

TOTAL EXPENSES FOR THIS MATTER \$222.00

BILLING SUMMARY

Beck, David A. 21.30 hrs 280.00 /hr \$5,964.00

Lipps, Jeffrey A. 8.90 hrs 400.00 /hr \$3,560.00

Battle, Jennifer A.L. 2.70 hrs 300.00 /hr \$810.00

Beekhuizen, Michael N. 32.20 hrs 280.00 /hr \$9,016.00

Samson, Robert B. 6.00 hrs 100.00 /hr \$600.00

TOTAL FEES 71.10 hrs \$19,950.00

TOTAL EXPENSES \$222.00

**TOTAL CHARGES FOR THIS INVOICE \$20,172.00**

BAILEY & WYANT, P.L.L.C.

932-058

500 Virginia Street, East  
Suite 600 United Center (25301)  
P.O. Box 3710  
Charleston, WV 25337-3710  
(304) 345-4222  
FEIN: 55-0771652

July 11, 2012

Carpenter Lipps & Leland LLP  
Attn: A. Jeffrey Lipps, Esq  
280 Plaza Ste 1300  
280 North High Street  
Columbus, OH 43215-3431

Invoice# 41478 RPM  
Our file# 1185 00008  
Billing through 06/30/2012

West Virginia Investment Management Board v. Residential Accredited  
Loan, Inc.; Residential Funding Company, LLC; Deutsche Bank Securities  
Inc.; and Credit Suisse Securities (USA) LLC

Balance forward as of invoice dated June 21, 2012	\$3,220.27
Payments received since last invoice	0.00
Accounts receivable balance carried forward	<u>\$3,220.27</u>

FOR PROFESSIONAL SERVICES RENDERED

06/07/2012	JKH	L160- A106-Telephone conversation with national counsel regarding bankruptcy stay and whether or not client will participate in mediation.	0.20 hrs.	135.00 /hr	27.00
06/07/2012	JKH	L160- A104-Reviewed correspondence from national counsel confirming client is not participating in mediation.	0.10 hrs.	135.00 /hr	13.50
06/22/2012	RPM	L250- A103-Participate in conference call with counsel from this case with regard to the automatic stay and the impact thereof on the mediation herein.	0.90 hrs.	165.00 /hr	148.50
Total fees for this matter					<u>\$189.00</u>

BILLING SUMMARY

Jordan K. Herrick	0.30 hrs	135.00 /hr	\$40.50
Robert P. Martin	0.90 hrs	165.00 /hr	\$148.50
TOTAL FEES	1.20 hrs		<u>\$189.00</u>
TOTAL CHARGES FOR THIS BILL			<u>\$189.00</u>

932-058

**BAILEY & WYANT, P.L.L.C.**

500 Virginia Street, East  
Suite 600 United Center (25301)  
P.O. Box 3710  
Charleston, WV 25337-3710  
(304) 345-4222  
FEIN 55-0771652

February 19, 2013

Carpenter Lipps & Leland LLP  
Attn: A. Jeffrey Lipps, Esq  
280 Plaza Ste 1300  
280 North High Street  
Columbus, OH 43215-3431

Invoice# 43291 CRB  
Our file# 1185 00008  
Billing through 01/31/2013

West Virginia Investment Management Board v. Residential Accredited  
Loan, Inc.; Residential Funding Company, LLC; Deutsche Bank Securities  
Inc.; and Credit Suisse Securities (USA) LLC

Balance forward as of invoice dated September 17, 2012	\$543.77
Payments received since last invoice	0.00
Accounts receivable balance carried forward	<u>\$543.77</u>

**FOR PROFESSIONAL SERVICES RENDERED**

01/14/2013	CRB	L330- A104-Read letter re: subpoena and proof of service for Bank of NY Mellon.	0.10 hrs.	165.00 /hr	16.50
01/24/2013	CRB	L330- A104-Read Notice of Videotape Deposition of Adam Yarnold and Susan Valenti.	0.10 hrs.	165.00 /hr	16.50
Total fees for this matter					<u>\$33.00</u>

**BILLING SUMMARY**

Charles R. Bailey	0.20 hrs	165.00 /hr	\$33.00
TOTAL FEES	0.20 hrs		<u>\$33.00</u>
TOTAL CHARGES FOR THIS BILL			<u>\$33.00</u>
PLUS NET BALANCE FORWARD			<u>\$543.77</u>
TOTAL BALANCE NOW DUE			<u>\$576.77</u>

  
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CHARLES R. BAILEY

01/15/2013	JDR	Draft correspondence to Mr. Ziegler (Morrison & Foerster) regarding 9019 reply brief.	L120	0.20 hrs
01/15/2013	JDR	Draft correspondence to Ms. Battle and Mr. Sillman (Fortace) regarding 9019 reply brief and Mr. Sillman's materials.	L120	0.10 hrs
01/15/2013	JDR	Teleconference with Mr. Ziegler (Morrison & Foerster) regarding 9019 reply brief.	L120	0.20 hrs
01/15/2013	JDR	Draft correspondence to Mr. Sillman (Fortace), Ms. Battle, and Mr. Ziegler (Morrison & Foerster) regarding 9019 reply and Mr. Sillman's materials.	L120	0.20 hrs
01/15/2013	JDR	Prepare materials for potential rebuttal expert regarding proofs of claim.	L320	1.00 hrs
01/28/2013	JALB	Participate in client weekly update call on litigation, document retention, and transition/separation issues.	L120	0.40 hrs
01/30/2013	JALB	Review task list.	L120	0.10 hrs
01/30/2013	JALB	Telephone conference with Mr. Rains (Morrison & Foerster) regarding division of labor and next steps on 9019.	L120	0.30 hrs
01/30/2013	JALB	Correspondence with Mr. Lipps and Mr. Rhode regarding division of labor and next steps on 9019.	L120	0.40 hrs
01/30/2013	JDR	Draft correspondence to Ms. Battle regarding 9019 hearing preparation.	L120	0.10 hrs

TOTAL FEES FOR THIS MATTER

\$54,220.50

EXPENSES

01/25/2013	Litigation Support Vendors - Non-testifying consultant (services for December 2012)	\$38,182.50
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TOTAL EXPENSES FOR THIS MATTER

\$38,182.50

BILLING SUMMARY

Paul, Angela M.

0.30 hrs 275.00 /hr

\$82.50



January 25, 2013

D18464-00

Jeffrey A. Lipps  
Carpenter Lipps & Leland LLP  
280 North High Street  
Suite 1300  
Columbus, OH 43215

Re: Residential Capital, LLC, et al., Debtors

Dear Mr. Lipps:

Enclosed please find Charles River Associates' invoice for professional services and expenses due in connection with the above referenced matter. This invoice covers the period December 1 through December 28, 2012.

If you should have any questions or require additional information, please do not hesitate to contact me at (202) 662-7838 or my assistant, Joanne Davis, at (202) 662-3960.

Sincerely yours,

A handwritten signature in cursive script that reads "Arthur P. Baines".

Arthur P. Baines  
Vice President

APB/jd

cc: Jennifer Battle

Enclosure

03/03/2013



CRA No. D18464

January 25, 2013

Jeffrey Lipps  
Carpenter Lipps & Leland LLP  
280 North High Street  
Suite 1300  
Columbus, OH 43215

**CRA Invoice Number: 1004703**

**Re: Residential Capital, LLC, et al., Debtors**

Activity Dates: December 1, 2012 through December 28, 2012

Professional Fees	38,182.50
<b>Total Invoice:</b>	<b>\$ 38,182.50</b>

**Please remit payment via:**

**Wire:**

CRA International  
Account#. 1139714659  
ABA#. 011500120  
SWIFT#. CTZIUS33  
RBS Citizens Bank  
1 Citizens Dr  
Riverside, RI 02915

**ACH:**

CRA International  
Account#. 1139714659  
ABA#. 211070175  
RBS Citizens Bank  
1 Citizens Dr  
Riverside, RI 02915

**Lockbox:**

CRA International  
PO Box 845960  
Boston, MA 02284-5960

NOTE: CRA International, Inc. is not subject to backup withholding.  
Our corporate Federal Taxpayer Identification Number is 04-2372210.

Invoices are due and payable upon receipt. CRA International, Inc. reserves the option to charge interest on invoices that are outstanding more than 30 days, at a rate equal to the lower of 1.5% per month or the maximum rate permitted under applicable law.

CRA No. D18464

January 25, 2013

Jeffrey Lipps  
Carpenter Lipps & Leland LLP  
280 North High Street  
Suite 1300  
Columbus, OH 43215

**CRA Invoice Number: 1004703**

**Re: Residential Capital, LLC, et al., Debtors**

PROFESSIONAL SERVICES FOR THE PERIOD DECEMBER 1, 2012 THROUGH DECEMBER 28, 2012

PROFESSIONAL FEES	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
Baines, Arthur	30.90	625.00	19,312.50
Gailey, Adam	42.20	350.00	14,770.00
Associate/Analyst	16.40		4,100.00
<b>TOTAL PROFESSIONAL FEES</b>	<b>89.50</b>		<b>\$ 38,182.50</b>
	<b>TOTAL INVOICE</b>		<b>\$ 38,182.50</b>



*Charles River Associates*

*Project Labor Detail*

*Date Range: December 1, 2012 through December 28, 2012*

*D18464 RESIDENTIAL CAPITAL*

*OIC: Baines, Arthur*

**Baines, Arthur - Vice President**

<b>Date</b>	<b>Hours</b>	<b>Description</b>
12/10/2012	3.10	Review of Dr. Cornell's report
12/11/2012	1.20	Discuss Dr. Cornell's report with counsel
12/12/2012	3.80	Analysis of Dr. Cornell's report
12/13/2012	4.60	Analysis of Dr. Cornell's report
12/14/2012	6.30	Analysis of Dr. Cornell's report
12/17/2012	1.50	Analysis of expert report
12/18/2012	0.70	Analysis of expert report
12/19/2012	1.80	Analysis of expert report
12/20/2012	2.30	Analysis of expert report
12/21/2012	2.40	Analysis of expert report
12/27/2012	1.30	Draft affidavit
12/28/2012	1.90	Draft affidavit
<b>Total:</b>	<b>30.90</b>	

**Gailey, Adam - Senior Associate**

<b>Date</b>	<b>Hours</b>	<b>Description</b>
12/13/2012	3.20	Reviewed report of Dr. Cornell
12/14/2012	5.80	Reviewed supporting documents and data of report of Dr. Cornell
12/17/2012	5.70	Reviewed statistical analysis of Dr. Cornell
12/18/2012	1.30	Reviewed analysis spreadsheets of Dr. Cornell
12/19/2012	5.30	Replicated portions of Dr. Cornell's Findings
12/20/2012	1.00	Identified areas for clarification from Dr. Cornell's report and documentation
12/21/2012	2.00	Identified potential areas of difference between plaintiffs and Dr. Cornell's methodologies.
12/26/2012	1.80	Reviewed expert reports in MBIA vs RFC in support of A. Baines
12/27/2012	7.70	Reviewed claims against RFC, Ally, and GMAC in support of A. Baines.
12/28/2012	8.40	Reviewed re-underwriting process in RMBS litigation in support of A. Baines.
<b>Total:</b>	<b>42.20</b>	

**Thibodeau, Mark - Analyst**

<b>Date</b>	<b>Hours</b>	<b>Description</b>
12/27/2012	4.30	Litigation Support: Researching relevant cases concerning mortgaged backed securities disclosures.
12/28/2012	6.70	Litigation Support: Researching relevant cases concerning mortgaged backed securities disclosures.
<b>Total:</b>	<b>11.00</b>	

**Jaffe, Roxanne - Analyst**

<b>Date</b>	<b>Hours</b>	<b>Description</b>
12/18/2012	3.30	Reviewed documents from Dr. Cornell's expert report.
12/19/2012	2.10	Reviewed data and programs used in Dr. Cornell's expert report.
<b>Total:</b>	<b>5.40</b>	

**Total Hours: 89.50**

enrichment.

02/28/2013	JALB	Telephone conference with Ms. DeArcy (Morrison & Foerster) regarding coordination for 9019 hearing and changes of dates.	L120	0.20 hrs
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TOTAL FEES FOR THIS MATTER	\$7,806.50
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EXPENSES

02/14/2013	Litigation Support Vendors - Non-testifying consultant (services for 12/29/12 to 1/31/13)	\$48,938.00
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02/28/2013	Litigation Support Vendors - Lumen Legal (services for 10/22/12 to 11/04/12) (200.53 hrs X \$ 34.00 = \$ 6,818.02)	\$6,818.02
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02/28/2013	Litigation Support Vendors - Lumen Legal (services for 11/05/12 to 11/18/12) (84.50 hrs X \$ 38.00 = \$ 2,873.00)	\$2,873.00
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TOTAL EXPENSES FOR THIS MATTER	\$58,629.02
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BILLING SUMMARY

Beck, David A.	1.20 hrs	280.00 /hr	\$336.00
Lipps, Jeffrey A.	5.40 hrs	400.00 /hr	\$2,160.00
Battle, Jennifer A.L.	9.40 hrs	300.00 /hr	\$2,820.00
Rhode, Jacob D.	13.40 hrs	160.00 /hr	\$2,144.00
Corcoran, Jeffrey R.	0.30 hrs	180.00 /hr	\$54.00
Moeller, Steven C.	1.30 hrs	225.00 /hr	\$292.50
TOTAL FEES	31.00 hrs		\$7,806.50
TOTAL EXPENSES			\$58,629.02
TOTAL CHARGES FOR THIS INVOICE			<u><u>\$66,435.52</u></u>

**CRA** Charles River  
Associates

932-057

CRA No. D18464

February 14, 2013

Jeffrey Lipps  
Carpenter Lipps & Leland LLP  
280 North High Street  
Suite 1300  
Columbus, OH 43215

**CRA Invoice Number:** 1004917

**Re:** Residential Capital, LLC, et al., Debtors

Activity Dates: December 29, 2012 through January 31, 2013

Professional Fees 48,938.00

**Total Invoice:** \$ 48,938.00

Please remit payment via:

**Wire:**

CRA International  
Account#. 1139714659  
ABA#. 011500120  
SWIFT#. CTZIUS33  
RBS Citizens Bank  
1 Citizens Dr  
Riverside, RI 02915

**ACH:**

CRA International  
Account#. 1139714659  
ABA#. 211070175  
RBS Citizens Bank  
1 Citizens Dr  
Riverside, RI 02915

**Lockbox:**

CRA International  
PO Box 845960  
Boston, MA 02284-5960

NOTE: CRA International, Inc. is not subject to backup withholding.  
Our corporate Federal Taxpayer Identification Number is 04-2372210.

Invoices are due and payable upon receipt. CRA International, Inc. reserves the option to charge interest on invoices that are outstanding more than 30 days, at a rate equal to the lower of 1.5% per month or the maximum rate permitted under applicable law.

RECEIVED

CRA No. D18464

February 14, 2013

Jeffrey Lipps  
Carpenter Lipps & Leland LLP  
280 North High Street  
Suite 1300  
Columbus, OH 43215

CRA Invoice Number: 1004917

Re: Residential Capital, LLC, et al., Debtors

PROFESSIONAL SERVICES FOR THE PERIOD DECEMBER 29, 2012 THROUGH JANUARY 31, 2013

PROFESSIONAL FEES	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
Baines, Arthur	41.30	625.00	25,812.50
Courchane, Marsha	4.70	625.00	2,937.50
Gailey, Adam	39.10	350.00	13,685.00
Associate/Analyst	25.20		6,300.00
Other Support	1.40		203.00
<b>TOTAL PROFESSIONAL FEES</b>	<b>111.70</b>		<b>\$ 48,938.00</b>
<b>TOTAL INVOICE</b>			<b>\$ 48,938.00</b>

*Charles River Associates*

*Project Labor Detail*

*Date Range: December 29, 2012 through January 31, 2013*

*D18464 RESIDENTIAL CAPITAL*

*OIC: Baines, Arthur*

**Baines, Arthur - Vice President**

<b>Date</b>	<b>Hours</b>	<b>Description</b>
01/02/2013	3.60	Draft Affidavit in response to Dr. Cornell report
01/03/2013	4.80	Draft Affidavit in response to Dr. Cornell report
01/04/2013	5.30	Draft Affidavit in response to Dr. Cornell report
01/07/2013	6.10	Draft report
01/08/2013	2.90	Draft report
01/10/2013	3.40	Draft report
01/11/2013	5.20	Draft report
01/14/2013	5.20	Analysis of Dr. Cornell Report
01/15/2013	4.80	Analysis of Dr. Cornell Report
<b>Total:</b>	<b>41.30</b>	

**Courchane, Marsha - Vice President**

<b>Date</b>	<b>Hours</b>	<b>Description</b>
01/08/2013	2.20	Support of A. Baines.
01/09/2013	2.50	Support of A. Baines
<b>Total:</b>	<b>4.70</b>	

**Gailey, Adam - Senior Associate**

<b>Date</b>	<b>Hours</b>	<b>Description</b>
12/29/2012	2.60	Reviewed complaints in support of expert A. Baines
12/31/2012	6.90	Case research in support of expert A. Baines
01/01/2013	0.70	Document review in support of expert A. Baines
01/02/2013	0.60	Document prep in support of expert A. Baines
01/03/2013	3.70	Edited draft in support of expert A. Baines
01/04/2013	4.70	Reviewed draft in support of expert A. Baines
01/07/2013	1.00	Review and edit report in support of expert A. Baines.
01/08/2013	8.40	Review and edit report in support of expert A. Baines.
01/09/2013	0.20	Reviewed report of Dr. Cornell.
01/10/2013	1.50	Review and edit report in support of expert A. Baines.
01/11/2013	2.20	Review and edit report in support of expert A. Baines.
01/13/2013	2.20	Assisted editing report for expert A. Baines.
01/14/2013	3.30	Assisted editing report for expert A. Baines.
01/15/2013	1.10	Assisted editing report for expert A. Baines.
<b>Total:</b>	<b>39.10</b>	

**Kogan, Joseph - Analyst**

<b>Date</b>	<b>Hours</b>	<b>Description</b>
01/04/2013	3.60	Checking sources, and every number and reference in
01/07/2013	1.70	Compiled Prayers For Relief Document.
01/08/2013	4.30	Compiled Prayers For Relief Document.
01/10/2013	1.60	Created Sample Definitions Tables.
01/11/2013	7.70	Created Footnote Binder. Created Sample Definitions
01/14/2013	0.30	Review of footnote and references in report
01/15/2013	1.70	Review of footnote and references in report
<b>Total:</b>	<b>20.90</b>	

**Thibodeau, Mark - Analyst**

<b>Date</b>	<b>Hours</b>	<b>Description</b>
12/31/2012	4.10	Litigation Support: Researching relevant documents
01/01/2013	0.20	Litigation Support: Researching relevant documents
<b>Total:</b>	<b>4.30</b>	

**Davis, Joanne - Support**

<b>Date</b>	<b>Hours</b>	<b>Description</b>
01/18/2013	0.70	Project admin support
01/25/2013	0.50	Project admin support
01/26/2013	0.20	Project admin support
<b>Total:</b>	<b>1.40</b>	

**Total Hours: 111.70**